



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ७, अंक ३०]

सोमवार, मार्च १५, २०२१/फाल्गुन २४, शके १९४२

[पृष्ठ १, किंमत : रुपये ९.००

असाधारण क्रमांक ६९

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 15th March 2021.

### NOTIFICATION

Notification No. 03/2021—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1021 / C.R.29 / Taxation-1.—In exercise of the powers conferred by sub-section (6D) of section 25 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter in this notification referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council and in supersession of the Government Notification of Finance Department No. GST-1020 / C.R.39 / Taxation-1(17/2020-State Tax), dated the 7th April 2020, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 102, dated the 7th April 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

By order and in the name of the Governor of Maharashtra,

MANDAR KELKAR,

Deputy Secretary to Government.